IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.378 OF 2005
IN
INCOME TAX APPEAL NO.235 OF 2005

The Commissioner of Income Tax .
City - 10, Mumbai. ...Appellant
V/s.
Indian Oil Corporation Ltd. ...Respondent

Mr.A.N. Kotangale i/b. Pankaj Kapoor for the Appellant.

Mr.A.K. Jasani for the Respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR,JJ.

DATE : 27TH AUGUST, 2007.

P.C. :

1. There is a delay of 427 days in filing the Appeal. The tax effected, according to the Appellant, is more than Rs.93 crores. The delay was caused on account of the file pending in the Ministry of Law. On the peculiar facts and, as it is a Central Government Organization, the matter will have to be examined as to whether the 'Committee of Disputes' has granted permission.

2. In our opinion, considering these aspects, the cause shown would amounts to sufficient cause. Hence the delay is condoned. Office to register the Appeal.

[J.P. DEVADHAR, J.] **[F.I. REBELLO, J.]**